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Senate

The Senate met at 10 a.m. and was called to order by the President pro tempore (Mr. HATCH).

PRAYER

The Chaplain, Dr. Barry C. Black, offered the following prayer:

Holy God, You make the clouds Your chariot and walk upon the wind. We see Your works in the rising of the Sun and in its setting. For the beauty of the Earth and the glory of the skies, we give You praise.

Today, make our lawmakers heirs of peace, demonstrating that they are Your children as they strive to do Your work on Earth. May they take pleasure in doing Your will, knowing that by so doing they are fulfilling Your purposes in our world.

Lord, You are never far from us but often we are far from You, so show us Your ways and teach us your paths. Thank You that Your mercy is from everlasting to everlasting upon those who come to You with reverence. May Your glory endure forever.

We pray in Your great Name. Amen.

PLEDGE OF ALLEGIANCE

The President pro tempore led the Pledge of Allegiance, as follows:

I pledge allegiance to the Flag of the United States of America, and to the Republic for which it stands, one nation under God, indivisible, with liberty and justice for all.

RECOGNITION OF THE MAJORITY LEADER

The PRESIDING OFFICER (Mr. COTTON). The majority leader is recognized.

DEPARTMENT OF HOMELAND SECURITY APPROPRIATIONS ACT, 2015—MOTION TO PROCEED

Mr. MCCONNELL. Mr. President, I move to proceed to H.R. 240.

The PRESIDING OFFICER. The clerk will report the motion.

The legislative clerk read as follows:

Motion to proceed to Calendar No. 5, H.R. 240, a bill making appropriations for the Department of Homeland Security for the fiscal year ending September 30, 2015, and for other purposes.

OBAMACARE

Mr. MCCONNELL. Mr. President, many Americans have already started the process of filling out their tax returns. It is a stressful time of year, but thanks to ObamaCare many are sure to find it even more stressful. Part of this is because of ObamaCare's \$1 trillion-plus in tax increases.

If you have health insurance ObamaCare has a tax for that. If you don't have health insurance, ObamaCare has a tax for that too. Whether government bureaucrats deem your coverage generous or not generous enough, ObamaCare has a tax for you.

Some of these taxes are paid by consumers directly. Others are passed along in the form of higher premiums, increased costs, and lost opportunities, but many fall on the shoulders of the middle class.

There is more to the issue, too, because ObamaCare has done what many thought impossible, it has made a mind-numbingly complex Tax Code even more so.

For the first time, the government will be asking on our tax returns if we had health insurance for every month of last year. If someone didn't—well, you guessed it—ObamaCare has a tax for that, too, but this is only a portion of the cost and complexity ObamaCare threatens to impose on millions this tax season.

This is how one health law expert put it:

It will be very easy to find people who are unhappy with [ObamaCare's] . . . new tax obligations—people who have to pay a penalty, who have to wait forever to get through to somebody at the I.R.S. or have to pay back a lot of money because of overpayments of premium tax credits.

This is from an expert who supports ObamaCare.

The truth is ObamaCare is a law that just keeps on giving, giving headaches to the middle class. It meant millions of cancellation notices, it meant higher costs for many, and now this.

Remember, too, the IRS, the same agency charged with processing our tax returns, is now in charge of implementing vast sections of ObamaCare. The same agency that spent so much time trying to silence free speech—the same agency that awarded bonuses to employees who owed back taxes—is an agency charged with enforcing ObamaCare's web of complexity.

Americans are right to question the IRS's competence to handle so much sensitive information. We just received another reminder of that recently.

One of the Obama administration's own inspectors general released a damning report of this troubled agency. The report found that the IRS recently rehired hundreds of individuals who had left the agency under clouds of misconduct.

It took back individuals who had engaged in sexual harassment, criminal misconduct, and fraud and on at least one occasion ignored case file notes that warned "Do not rehire."

The tax collector for America even rehired people who willfully failed to file their tax returns.

I know the chairman of the Finance Committee plans to dig into issues such as these. He wants answers. We all do. The American people deserve them. They are tired of seeing a government that has lost focus on them, and they are tired of enduring ObamaCare's growing list of failed promises.

RECOGNITION OF THE MINORITY LEADER

The PRESIDING OFFICER. The Democratic leader is recognized.

NECESSARY ABSENCE

Mr. REID. Mr. President, I am not going to be able to be here the rest of the week. More than likely I have a personal matter I have to deal with.

• This "bullet" symbol identifies statements or insertions which are not spoken by a Member of the Senate on the floor.



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S873